



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

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February 13, 2012

Robert Wessels, Executive Director
Center for Women in Transition
7529 South Broadway
St. Louis, MO 63111

RE: Center for Women in Transition (Project #2012-AHC04)

Dear Mr. Wessels:

Enclosed is a report of the fiscal monitoring review of the Center for Women in Transition for the period April 1, 2011 through December 31, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Center for Women in Transition. Fieldwork was completed on January 24, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Affordable Housing Commission (AHC) to provide fiscal monitoring to grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Angela M. Conley, Executive Director, Affordable Housing Commission



CITY OF ST. LOUIS

AFFORDABLE HOUSING COMMISSION (AHC)

**CENTER FOR WOMEN IN TRANSITION
CONTRACT #40-11G**

**FISCAL MONITORING REVIEW
APRIL 1, 2011 THROUGH DECEMBER 31, 2011**

PROJECT #2012-AHC04

DATE ISSUED: FEBRUARY 13, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
AFFORDABLE HOUSING COMMISSION (AHC)
CENTER FOR WOMEN IN TRANSITION
FISCAL MONITORING REVIEW
APRIL 1, 2011 THROUGH DECEMBER 31, 2011**

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INTRODUCTION

Background

Contract Name: Center for Women in Transition

Contract Number: 40-11G

Contract Period: April 1, 2011 through April 30, 2012

Contract Amount: \$32,000

The contract provides funds from Affordable Housing Commission (AHC) to the Center for Women in Transition (Agency) to assist the Agency in providing transitional housing to female non-violent ex-offenders participating in its mentoring and advocacy program. The funds are used to help facilitate safe, affordable housing and utility assistance for the women.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local AHC requirements for the period April 1, 2011 through December 31, 2011, and make recommendations for improvements, as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by AHC. Evidence supporting the reports the Agency submitted was tested and other procedures were performed, as considered necessary.

Exit Conference

The Agency was offered the opportunity for an exit conference on January 31, 2012, but the Agency declined.

Management's Responses

Management's responses to the observation and recommendation identified in the report were received from the Agency on February 8, 2012. The responses have been incorporated into the report.

SUMMARY OF OBSERVATIONS

Conclusion

The Agency did not fully comply with local AHC requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2009-AHC02, issued December 2, 2009, contained the following observations:

- Opportunity to keep non-payroll reimbursements within contract limits (**Resolved**)
- Opportunity to keep salary reimbursement within contract limits (**Resolved**)

Summary of Current Observations

Recommendations were made for the following observation, which if implemented, could assist the Agency in fully complying with local AHC requirements.

- Opportunity to submit programmatic and financial reports in a timely manner

DETAILED OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT'S RESPONSES

1. Opportunity To Submit Programmatic And Financial Reports In A Timely Manner

A review of the financial and programmatic reports was performed to determine whether the reports were submitted timely as required by the contract. It was noted that two out of eight financial reports were not submitted timely. The first and second financial reports were submitted 47 and 52 days late, respectively.

In addition, the first quarterly programmatic report was not submitted timely. The report was due July 20, 2011, but was submitted seventy-eight days late, on October 6, 2011.

Section 7 of the contract requires the Agency to submit programmatic and financial reports no later than the 20th calendar day of the next quarter. In addition, Section 24 states if the programmatic reports were more than thirteen days late or the financial reports are not submitted by the 20th of the month due, reimbursements may be held up until delinquent reports are received.

According to the Agency, the financial reports were never received by AHC, causing the reports to be resubmitted. The programmatic report was submitted late due to a change in the executive director at the Agency.

The Agency did not comply with the reporting requirements of the grant contract. The Agency risks delays in receiving reimbursement requests.

Recommendations

It is recommended that the Agency implement control procedures, such as a report schedule or supervisory review, to ensure that financial and programmatic quarterly reports are submitted timely in accordance with the contract.

Management's Response

We are working to make sure our reports are on time and submitted according to guidelines. The Agency has had several key staff leave the Agency this year including the Executive Director and a member of our accounting department. We will continue to strive to be in compliance with all mandates of AHC 40-11G.